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Nebraska and the director is paid for the service of coming to that meeting, the income derived from their attendance at the meeting which was done in Nebraska is taxable as income in Nebraska. If they meet in Iowa City or Salt Lake City or Provo, Utah, or Monterey, California, it's not derived as income from Nebraska and is not taxable. Income earned in this state is taxable. That's the general rule and we're making clear that that applies to board of directors who meet in Nebraska as part of their duties. There's no intention for taxing meetings outside of the state, and that was the green copy of the bill. Now there is a wrinkle, and the wrinkle is this. When we looked at the language, it seemed a little odd, a little nongrammatical to us, and we asked to have the language clarified. We adopted a committee amendment to that effect. However, we would say the eleventh hour, this morning, about nine o'clock, the Department of Revenue, which had previously looked at the language and thought it was okay, said, you know, we don't particularly like the language and we think it does open up a question and achieve a different policy and that would in fact cost the state money. So I'm going to, at the conclusion of this, ask to defeat the committee amendment and go back to the green copy of the bill, the rule of which was very clear and is consistent with the Nebraska law, and if we need to improve the language we can do it on Select File. The principle that the committee asks you to advance is the standard rule for everybody else who earns income in this state. It is the rule that the Department of Revenue believes has been clear and has only surfaced as a problem to the extent that in the auditing of some companies there has been some resistance to this idea or this interpretation of Nebraska law. This will make that interpretation explicit and clear to everyone. It is, I think, the general principle for income...the principle about which we tax when income is earned in this state. I would ask for the advancement of LB 355 and, when called upon, I will ask for the defeat of the committee amendment.

SENATOR CUDABACK: Thank you, Senator Landis. You've heard the opening on advancement of LB 355. There are committee amendments, as stated. Senator Landis, as Chairman of the Revenue Committee, you're recognized to open on those amendments.